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January 11, 2002

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CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

Release Date 2-6-02

Mr. Billy E. Loftin, Jr.
Attorney for the City of Lake Charles, Louisiana
1800 Ryan Street Suite 101
Lake Charles, LA 70601

Dear Mr. Loftin:

We were engaged to perform an investigation concerning certain alleged payroll irregularities relating to overtime and call back pay within the fire department. This investigation was predicated by the recent discovery of falsified employee time records by the finance department's payroll supervisor.

Objectives:

1. Determine if time records were falsified resulting in excess overtime and call back payments to the employee.
2. Determine the amount, if any, of excess overtime and call payments.

Scope of the Investigation:

The scope of our initial investigation was limited at your request to the following periods:

1. January 1, 2000 through December 31, 2000
2. January 1, 2001 through November 30, 2001

If evidence indicates that prior periods were involved we will notify you of the need to expand the scope of the review.

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Background Information:

Mr. Horace J. Washington was a district fire chief for the City of Lake Charles. He has worked for the fire department in varying positions for the past 29 years and 11 months. Ms. Yolanda A. Doucet-Joubert was a record clerk for the fire department of the City of Lake Charles. She worked for the fire department for the past five years and five months. Ms. Linda Crittenden is the finance department's payroll supervisor.

Time sheets that are sent to the payroll department to report hours worked by fire department personnel are prepared by Yolanda Doucet-Joubert for each pay period of the year. All changes, including accrued leave used and additions such as overtime and call back hours, are hand written by her. She had duty rosters and time cards at her disposal in her office to complete this duty.

It had been noticed by the payroll supervisor that an exceptionally large amount of overtime and call back hours had consistently been reported for Horace J. Washington. Ms. Doucet-Joubert was on vacation for the pay period of 12/01/01 through 12/15/01. Therefore, time sheets for this period were prepared by Ms. Jodie Zimmerman, who is also a records clerk at the fire department. In this period ending 12/15/01, Ms. Zimmerman reported an adjustment to payroll adding 4 hours of call back time for Horace J. Washington for 11/29/01. This caused a discrepancy because on the original time sheets for the period 11/16/01 through 11/30/01, Ms. Doucet-Joubert reported 24 hours of call back time on 11/29/01 for Mr. Washington. The 4 hour call back time being reported was for a grievance hearing, which Mr. Washington attended at City Hall on the date in question.

Ronald P. Kemerly, Finance Director, had reviewed the payroll history for Mr. Washington and noted the excessive amounts of premium time reported over a period of years. Based on the above information Fire Chief Ben Corman, Chief Lloyd Miller and Payroll Supervisor Linda Crittenden pulled fire department and payroll records and performed an examination of those records for the years 2000 and 2001.

It should be noted that both Mr. Washington and Ms. Doucet-Joubert resigned from the City during the course of the investigation.

Source Documents:

1. Hand written district chief log book.
2. Duty rosters prepared by assistant chief.

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3. Original time sheets prepared by fire department records clerk and sent to the payroll department each payroll.
4. Computerized payroll records within the payroll department of district chiefs who worked regular hours for the days in question. (It should be noted that only 2 district chiefs work each shift.)
5. Hours detail list computer report of all hours reported and paid to Horace J. Washington.

Summary of Procedures Performed:

1. Reviewed the district chief log book for each day to verify which district chief signed in and made notes.
2. Reviewed the duty roster prepared by the assistant fire chief for each day to determine which district chief was scheduled to work.
3. Reviewed the payroll computer reports to see if regular pay was actually paid to each of the district chiefs indicated by the duty roster.
4. Reviewed original time sheets for Horace J. Washington prepared by Yolanda Doucet-Joubert to determine what hours were reported.
5. Reviewed workpapers prepared by fire department administration and Ms. Linda Crittenden, payroll supervisor, and discussed findings.
6. We did not interview Mr. Washington or Ms. Doucet-Joubert.

Theory:

Horace J. Washington reported overtime and call back hours not worked to Yolanda Doucet-Joubert who prepared false time sheets for Mr. Washington which resulted in improper payments to Mr. Washington.

Findings:

1. We found that call back pay is calculated at 2 times the premium override rate of pay.

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2. We found that overtime pay is calculated at 1 ½ times the premium override rate of pay.
3. We found for the year ended December 31, 2000, Mr. Washington reported 1,119 undocumented call back hours on 51 occasions and was paid \$35,972.28.
4. We found for the year ended December 31, 2000, Mr. Washington reported 1,010 undocumented overtime hours on 49 occasions and was paid \$22,360.39.
5. We found the combined total of undocumented call back and overtime hours reported by Mr. Washington on 100 occasions for December 31, 2000 totaled 2,129 and aggregated \$58,332.67.
6. We found for the period of January 1, 2001 through November 30, 2001, Mr. Washington reported 820.50 undocumented call back hours on 36 occasions and was paid \$29,026.06.
7. We found for the period of January 1, 2001 through November 30, 2001, Mr. Washington reported 721.50 overtime hours on 36 occasions and was paid \$19,062.32.
8. We found the combined total of undocumented call back and overtime hours reported by Mr. Washington on 72 occasions for the period January 1, 2001 through November 30, 2001 totaled 1,542 and aggregated \$48,088.38.
9. We found, based on our interview with Ms. Crittenden, payroll supervisor, that Ms. Doucet-Joubert hand wrote the undocumented call back and overtime hours on Mr. Washington's time sheets.

Conclusion:

As indicated in the accompanying schedules (*Exhibits 1-7*), the total undocumented call back and overtime hours claimed on 172 occasions by Mr. Washington was 3,671 for the period January 1, 2000 through November 30, 2001. The total excess pay received by Mr. Washington totaled \$106,421.05. We have attached supporting source documents for each claim, which includes a copy of the applicable duty roster, page of the district chief's hand written log book and time sheet prepared by Ms. Doucet-Joubert.

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Restrictions:

This report is intended solely for use of the management of the City of Lake Charles, Louisiana and the Louisiana Legislative Auditor, and should not be used for any other purpose without our prior permission for each occasion.

Yours very truly,


Martin L. Chehotsky, CPA, CFE

MLC/kmm

Enc.

cc: Honorable Mayor Randy Roach
Mr. Ronald P. Kemerly, Director of Finance

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through December 31, 2000

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
For Year 2000									
1	Call back	24	01/02/00	No	Yes	No	760.80	Duhon	
2	Overtime	24	01/06/00	No	Yes	No	570.60	C. Kennedy	
3	Overtime	24	01/09/00	No	Yes	No	570.60	C. Kennedy	
4	Call back	24	01/12/00	No	Yes	No	760.80	C. Kennedy	
5	Call back	24	01/17/00	No	Yes	No	855.90	Viator	
6	Call back	24	01/20/00	No	Yes	No	760.80	Viator	
7	Overtime	12	01/28/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
8	Overtime	24	01/30/00	No	Yes	No	570.60	C. Kennedy	
9	Call back	24	02/02/00	No	Yes	No	760.80	Viator	
10	Overtime	24	02/07/00	No	Yes	No	570.60	Duhon	
11	Call back	24	02/10/00	No	Yes	No	760.80	Viator	
12	Call back	24	02/14/00	No	Yes	No	760.80	C. Kennedy	
13	Overtime	24	02/17/00	No	Yes	No	570.60	C. Kennedy	
14	Overtime	12	02/18/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
15	Overtime	12	02/20/00	No	Yes	No	285.30	C. Kennedy	
16	Call back	24	02/23/00	No	Yes	No	760.80	Viator	
17	Call back	23.5	02/26/00	No	Yes	No	744.95	Viator	
18	Call back	24	03/04/00	No	Yes	No	760.80	C. Kennedy	
19	Overtime	24	03/09/00	No	Yes	No	570.60	C. Kennedy	
20	Overtime	12	03/10/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
21	Overtime	24	03/14/00	No	Yes	No	570.60	C. Kennedy	
22	Overtime	12	03/17/00	No	Yes	Yes	285.30	Viator	Only worked one 12 hour shift. Reported working two 12 hour shifts
23	Overtime	24	03/20/00	No	Yes	No	570.60	Duhon	
24	Call back	24	03/23/00	No	Yes	No	760.80	Duhon	Date on duty register is 03/21/00
25	Overtime	24	04/02/00	No	Yes	No	570.60	C. Kennedy	
26	Call back	24	04/05/00	No	Yes	No	760.80	Duhon	
27	Overtime	2	04/07/00	No	Yes	Yes	47.55	Duhon	Worked one 12 hour shift with no overtime shown.
28	Overtime	24	04/08/00	No	Yes	No	570.60	Duhon	
29	Call back	24	04/13/00	No	Yes	No	760.80	Duhon	
30	Call back	12	04/15/00	No	Yes	No	380.40	C. Kennedy	
31	Call back	24	04/17/00	No	Yes	No	760.80	C. Kennedy	
32	Overtime	24	04/20/00	No	Yes	No	665.70	C. Kennedy	
33	Call back	24	04/23/00	No	Yes	No	824.20	C. Kennedy	
34	Overtime	12	04/29/00	No	Yes	No	285.30	Duhon	
35	Overtime	24	05/01/00	No	Yes	No	570.60	Duhon	
36	Call back	24	05/04/00	No	Yes	No	760.80	Fontenot	
37	Call back	8	05/08/00	No	Yes	No	253.60	Miller	
38	Overtime	12	05/12/00	No	Yes	Yes	253.60	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
39	Overtime	24	05/16/00	No	Yes	No	570.60	C. Kennedy	
40	Overtime	12	05/19/00	No	Yes	Yes	285.30	Fontenot	Only worked one 12 hour shift. Reported working two 12 hour shifts

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through December 31, 2000

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
41	Call back	24	05/25/00	No	Yes	No	760.80	Fontenot	
42	Call back	24	06/02/00	No	Yes	No	760.80	C. Kennedy	
43	Call back	12	06/05/00	No	Yes	No	380.40	Viator	
44	Overtime	24	06/08/00	Yes	Yes	Yes	-	N/A	Washington worked as District 2 Chief
45	Overtime	12	06/09/00	Yes	Yes	Yes	-	N/A	Washington worked as District 2 Chief
46	Overtime	24	06/11/00	Yes	Yes	Yes	-	N/A	Washington worked as District 2 Chief
47	Overtime	24	06/13/00	No	Yes	No	570.60	Viator	
48	Call back	15	06/14/00	No	Yes	No	475.50	C. Kennedy	
49	Overtime	12	06/16/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
50	Overtime	24	06/19/00	No	Yes	No	570.60	C. Kennedy	
51	Call back	24	06/22/00	No	Yes	No	760.80	C. Kennedy	
52	Call back	24	06/27/00	No	Yes	No	760.80	C. Kennedy	
53	Call back	12	07/05/00	No	Yes	No	380.40	C. Kennedy	
54	Overtime	12	07/07/00	No	Yes	No	460.62	Fontenot	
55	Overtime	24	07/10/00	No	Yes	No	570.60	C. Kennedy	
56	Call back	24	07/13/00	No	Yes	No	760.80	C. Kennedy	
57	Call back	12	07/15/00	No	Yes	No	380.40	Ardoine	
58	Call back	24	07/17/00	No	Yes	No	760.80	Ardoine	
59	Overtime	24	07/20/00	No	Yes	No	570.60	Ardoine	
60	Overtime	24	07/25/00	Yes	Yes	Yes	-	N/A	
61	Call back	23.5	07/29/00	No	Yes	No	744.95	Manuel	
62	Call back	10	07/31/00	No	Yes	No	317.00	Manuel	
63	Overtime	24	08/02/00	No	Yes	No	570.60	Ardoine	
64	Call back	24	08/07/00	No	Yes	No	760.80	Sarvaunt	
65	Call back	23.5	08/10/00	No	Yes	No	744.95	Sarvaunt	
66	Overtime	12	08/11/00	No	Yes	Yes	285.30	Ardoine	Only worked one 12 hour shift. Reported working two 12 hour shifts
67	Call back	24	08/16/00	No	Yes	No	760.80	C. Kennedy	
68	Overtime	12	08/18/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
69	Overtime	24	08/23/00	No	Yes	No	570.60	Ardoine	
70	Call back	24	08/26/00	No	Yes	No	760.80	Viator	
71	Call back	20	09/03/00	No	Yes	No	681.55	Ardoine	
72	Call back	24	09/06/00	No	Yes	No	760.80	Manuel	
73	Overtime	12	09/08/00	No	Yes	Yes	285.30	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
74	Overtime	24	09/11/00	No	Yes	No	570.60	Manuel	
75	Call back	24	09/14/00	No	Yes	No	760.80	Manuel	
76	Call back	24	09/18/00	No	Yes	No	760.80	Ardoine	
77	Overtime	12	09/22/00	No	Yes	Yes	285.30	Ardoine	Only worked one 12 hour shift. Reported working two 12 hour shifts
78	Call back	24	09/27/00	No	Yes	No	760.80	Manuel	
79	Overtime	24	09/30/00	No	Yes	No	570.60	Manuel	
80	Overtime	12	10/02/00	No	Yes	No	285.30	Manuel	
81	Call back	24	10/05/00	No	Yes	No	760.80	Manuel	
82	Call back	12	10/08/00	No	Yes	No	380.40	Manuel	

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through December 31, 2000

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
83	Overtime	12	10/13/00	No	Yes	No	285.30	Ardoin	
84	Overtime	24	10/15/00	No	Yes	No	581.76	Ardoin	
85	Call back	24	10/18/00	No	Yes	No	775.68	Manuel	
86	Overtime	12	10/20/00	No	Yes	Yes	290.88	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
87	Overtime	24	10/23/00	No	Yes	No	581.76	Manuel	
88	Call back	24	10/26/00	No	Yes	No	775.68	Manuel	
89	Call back	24	10/29/00	No	Yes	No	775.68	Manuel	
90	Overtime	24	11/02/00	No	Yes	No	581.76	Ardoin	
91	Overtime	12	11/03/00	No	Yes	Yes	290.88	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
92	Overtime	24	11/05/00	No	Yes	No	581.76	Ardoin	
93	Call back	24	11/08/00	No	Yes	No	775.68	Manuel	
94	Overtime	12	11/10/00	No	Yes	Yes	290.88	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
178	Call back	23.5	11/11/00	No	Yes	No	759.52	Manuel	
95	Overtime	24	11/13/00	No	Yes	No	581.76	Manuel	
96	Call back	24	11/15/00	No	Yes	No	775.68	Johnson	
97	Call back	24	11/17/00	No	Yes	No	775.68	Manuel	
98	Call back	24	12/08/00	No	Yes	No	775.68	Ardoin	
99	Overtime	24	12/14/00	No	Yes	No	581.76	Manuel	
100	Overtime	24	12/17/00	No	Yes	No	581.76	Ardoin	
101	Call back	24	12/25/00	No	Yes	No	921.12	Manuel	
102	Overtime	24	12/27/00	No	Yes	No	581.76	Ardoin	
103	Call back	24	12/29/00	No	Yes	No	775.68	Manuel	

Total Hrs. 2,129.00

Total Pay

\$ 58,332.67

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2001 through November 30, 2001

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
For Year 2001									
173	Call back	24	01/01/01	No	Yes	No	939.36	Ardoin	
174	Overtime	24	01/04/01	No	Yes	No	593.28	Ardoin	
175	Overtime	24	01/07/01	No	Yes	No	593.28	Ardoin	
176	Call back	24	01/10/01	No	Yes	No	791.04	Manuel	
177	Overtime	12	01/12/01	No	Yes	No	296.64	Manuel	
104	Call back	22	02/26/01	No	Yes	No	816.86	Manuel	
105	Call back	24	03/05/01	No	Yes	No	834.24	Ardoin	
106	Overtime	24	03/08/01	No	Yes	No	625.68	Ardoin	
107	Overtime	12	03/09/01	No	Yes	Yes	312.84	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
108	Overtime	24	03/17/01	No	Yes	No	625.68	Manuel	
109	Overtime	24	03/21/01	No	Yes	No	625.68	Ardoin	
110	Call back	24	03/24/01	No	Yes	No	834.24	Ardoin	
111	Call back	23.5	04/07/01	No	Yes	No	816.86	Manuel	
112	Overtime	24	04/11/01	No	Yes	No	625.68	Ardoin	
113	Call back	24	04/16/01	No	Yes	No	834.24	Ardoin	
114	Overtime	12	04/20/01	No	Yes	Yes	312.84	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
115	Overtime	12	04/24/01	No	Yes	No	312.84	Ardoin	
116	Overtime	12	04/27/01	No	Yes	Yes	312.84	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
117	Overtime	23.5	04/30/01	No	Yes	No	816.86	Manuel	
118	Call back	24	05/03/01	No	Yes	No	834.24	Manuel	
119	Overtime	24	05/10/01	No	Yes	No	625.68	Ardoin	
120	Call back	24	05/16/01	No	Yes	No	834.24	Manuel	
121	Overtime	12	05/18/01	No	Yes	Yes	312.84	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
122	Overtime	2	05/19/01	No	Yes	No	52.14	Manuel	
123	Overtime	24	05/21/01	No	Yes	No	625.68	Manuel	
124	Call back	24	05/24/01	No	Yes	No	834.24	Manuel	
125	Overtime	24	06/05/01	No	Yes	No	632.88	Ardoin	
126	Overtime	24	06/13/01	No	Yes	No	632.88	Sarvaunt	
127	Call back	24	06/17/01	No	Yes	No	843.84	Ballard	
128	Overtime	24	06/18/01	No	Yes	No	632.88	Sarvaunt	
129	Overtime	24	06/21/01	No	Yes	No	632.88	Sarvaunt	
130	Call back	24	06/27/01	No	Yes	No	843.84	Ballard	
131	Call back	23.5	06/30/01	No	Yes	No	826.26	Ballard	
132	Overtime	24	07/02/01	No	Yes	No	632.88	Ballard	
133	Call back	12	07/04/01	No	Yes	No	527.40	Ardoin	
134	Call back	24	07/05/01	No	Yes	No	843.84	Ballard	
135	Call back	24	07/07/01	No	Yes	No	843.84	Ardoin	
136	Call back	24	07/10/01	No	Yes	No	843.84	Ballard	
137	Call back	24	07/31/01	No	Yes	No	843.84	Manuel	
138	Overtime	24	08/02/01	No	Yes	No	632.88	Sarvaunt	
139	Overtime	24	08/05/01	No	Yes	No	632.88	Sarvaunt	
140	Call back	24	08/08/01	No	Yes	No	843.84	Manuel	
141	Overtime	24	08/13/01	No	Yes	No	632.88	Manuel	
142	Call back	24	08/17/01	No	Yes	No	843.84	Ardoin	
143	Call back	12	08/21/01	No	Yes	No	421.92	Manuel	

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2001 through November 30, 2001

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
144	Overtime	12	08/24/01	No	Yes	No	316.44	Duhon	
145	Call back	24	08/29/01	No	Yes	No	843.84	Manuel	
146	Overtime	24	09/01/01	No	Yes	No	632.88	Manuel	
147	Call back	24	09/06/01	No	Yes	No	843.84	Manuel	
148	Call back	24	09/10/01	No	Yes	No	843.84	Ardoyn	
149	Overtime	12	09/14/01	No	Yes	Yes	316.44	Ardoyn	Only worked one 12 hour shift. Reported working two 12 hour shifts
150	Overtime	24	09/16/01	No	Yes	No	632.88	Ardoyn	
151	Call back	24	09/19/01	No	Yes	No	843.84	Manuel	
152	Overtime	24	09/22/01	No	Yes	No	632.88	Manuel	
153	Call back	24	09/27/01	No	Yes	No	843.84	Manuel	
154	Call back	24	09/29/01	No	Yes	No	843.84	Ardoyn	
155	Call back	24	10/02/01	No	Yes	No	843.84	Manuel	
156	Overtime	12	10/05/01	No	Yes	Yes	316.44	Ardoyn	Only worked one 12 hour shift. Reported working two 12 hour shifts
157	Overtime	24	10/09/01	No	Yes	No	632.88	Ardoyn	
158	Call back	19.5	10/13/01	No	Yes	No	685.62	Reed	
159	Overtime	12	10/15/01	No	Yes	No	316.44	Manuel	
160	Call back	24	10/20/01	No	Yes	No	843.84	Sarvaunt	History detail shows incorrect date of 10/21/01, timesheet shows actual date of 10/20/01
161	Overtime	24	10/25/01	No	Yes	No	632.88	Sarvaunt	
162	Overtime	24	11/05/01	No	Yes	No	632.88	Ballard	History detail shows incorrect date of 11/04/01, timesheet shows actual date of 11/05/01
163	Call back	24	11/08/01	No	Yes	No	843.84	Ballard	
164	Call back	24	11/12/01	No	Yes	No	843.84	Ardoyn	
165	Overtime	24	11/15/01	No	Yes	No	632.88	Ardoyn	
166	Overtime	24	11/18/01	No	Yes	No	632.88	Ardoyn	
167	Call back	24	11/21/01	No	Yes	No	896.58	Manuel	
168	Call back	12.5	11/24/01	No	Yes	No	439.50	Manuel	
169	Call back	23.5	11/26/01	No	Yes	No	826.26	Manuel	
171	Grievance	0	11/28/01	N/A	-	-	N/A	-	
170	Call back	24	11/29/01	No	Yes	No	843.84	Manuel	
172	Grievance	0	11/30/01	N/A	-	-	N/A	-	

Total Hrs. 1,542.00

Total Pay \$ 48,088.38

Two Year Total

Hours 3,671.00

Pay \$ 106,421.05

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through December 31, 2000

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
For Year 2000									
1	Call back	24	01/02/00	No	Yes	No	760.80	Duhon	
4	Call back	24	01/12/00	No	Yes	No	760.80	C. Kennedy	
5	Call back	24	01/17/00	No	Yes	No	855.90	Viator	
6	Call back	24	01/20/00	No	Yes	No	760.80	Viator	
9	Call back	24	02/02/00	No	Yes	No	760.80	Viator	
11	Call back	24	02/10/00	No	Yes	No	760.80	Viator	
12	Call back	24	02/14/00	No	Yes	No	760.80	C. Kennedy	
16	Call back	24	02/23/00	No	Yes	No	760.80	Viator	
17	Call back	23.5	02/26/00	No	Yes	No	744.95	Viator	
18	Call back	24	03/04/00	No	Yes	No	760.80	C. Kennedy	
24	Call back	24	03/23/00	No	Yes	No	760.80	Duhon	Date on duty register is 03/21/00
26	Call back	24	04/05/00	No	Yes	No	760.80	Duhon	
29	Call back	24	04/13/00	No	Yes	No	760.80	Duhon	
30	Call back	12	04/15/00	No	Yes	No	380.40	C. Kennedy	
31	Call back	24	04/17/00	No	Yes	No	760.80	C. Kennedy	
33	Call back	24	04/23/00	No	Yes	No	824.20	C. Kennedy	
36	Call back	24	05/04/00	No	Yes	No	760.80	Fontenot	
37	Call back	8	05/08/00	No	Yes	No	253.60	Miller	
41	Call back	24	05/25/00	No	Yes	No	760.80	Fontenot	
42	Call back	24	06/02/00	No	Yes	No	760.80	C. Kennedy	
43	Call back	12	06/05/00	No	Yes	No	380.40	Viator	
48	Call back	15	06/14/00	No	Yes	No	475.50	C. Kennedy	
51	Call back	24	06/22/00	No	Yes	No	760.80	C. Kennedy	
52	Call back	24	06/27/00	No	Yes	No	760.80	C. Kennedy	
53	Call back	12	07/05/00	No	Yes	No	380.40	C. Kennedy	
56	Call back	24	07/13/00	No	Yes	No	760.80	C. Kennedy	
57	Call back	12	07/15/00	No	Yes	No	380.40	Ardoyn	
58	Call back	24	07/17/00	No	Yes	No	760.80	Ardoyn	
61	Call back	23.5	07/29/00	No	Yes	No	744.95	Manuel	
62	Call back	10	07/31/00	No	Yes	No	317.00	Manuel	
64	Call back	24	08/07/00	No	Yes	No	760.80	Sarvaunt	
65	Call back	23.5	08/10/00	No	Yes	No	744.95	Sarvaunt	
67	Call back	24	08/16/00	No	Yes	No	760.80	C. Kennedy	
70	Call back	24	08/26/00	No	Yes	No	760.80	Viator	
71	Call back	20	09/03/00	No	Yes	No	681.55	Ardoyn	
72	Call back	24	09/06/00	No	Yes	No	760.80	Manuel	
75	Call back	24	09/14/00	No	Yes	No	760.80	Manuel	
76	Call back	24	09/18/00	No	Yes	No	760.80	Ardoyn	
78	Call back	24	09/27/00	No	Yes	No	760.80	Manuel	
81	Call back	24	10/05/00	No	Yes	No	760.80	Manuel	
82	Call back	12	10/08/00	No	Yes	No	380.40	Manuel	
85	Call back	24	10/18/00	No	Yes	No	775.68	Manuel	
88	Call back	24	10/26/00	No	Yes	No	775.68	Manuel	
89	Call back	24	10/29/00	No	Yes	No	775.68	Manuel	
93	Call back	24	11/08/00	No	Yes	No	775.68	Manuel	
178	Call back	23.5	11/11/00	No	Yes	No	759.52	Manuel	
96	Call back	24	11/15/00	No	Yes	No	775.68	Johnson	
97	Call back	24	11/17/00	No	Yes	No	775.68	Manuel	
98	Call back	24	12/08/00	No	Yes	No	775.68	Ardoyn	
101	Call back	24	12/25/00	No	Yes	No	921.12	Manuel	
103	Call back	24	12/29/00	No	Yes	No	775.68	Manuel	

Total call back time 1,119.00

Total call back pay \$ 35,972.28

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through December 31, 2000

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
2	Overtime	24	01/06/00	No	Yes	No	570.60	C. Kennedy	
3	Overtime	24	01/09/00	No	Yes	No	570.60	C. Kennedy	
7	Overtime	12	01/28/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
8	Overtime	24	01/30/00	No	Yes	No	570.60	C. Kennedy	
10	Overtime	24	02/07/00	No	Yes	No	570.60	Duhon	
13	Overtime	24	02/17/00	No	Yes	No	570.60	C. Kennedy	
14	Overtime	12	02/18/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
15	Overtime	12	02/20/00	No	Yes	No	285.30	C. Kennedy	
19	Overtime	24	03/09/00	No	Yes	No	570.60	C. Kennedy	
20	Overtime	12	03/10/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
21	Overtime	24	03/14/00	No	Yes	No	570.60	C. Kennedy	
22	Overtime	12	03/17/00	No	Yes	Yes	285.30	Viator	Only worked one 12 hour shift. Reported working two 12 hour shifts
23	Overtime	24	03/20/00	No	Yes	No	570.60	Duhon	
25	Overtime	24	04/02/00	No	Yes	No	570.60	C. Kennedy	
27	Overtime	2	04/07/00	No	Yes	Yes	47.55	Duhon	Worked one 12 hour shift with no overtime shown.
28	Overtime	24	04/08/00	No	Yes	No	570.60	Duhon	
32	Overtime	24	04/20/00	No	Yes	No	665.70	C. Kennedy	
34	Overtime	12	04/29/00	No	Yes	No	285.30	Duhon	
35	Overtime	24	05/01/00	No	Yes	No	570.60	Duhon	
38	Overtime	12	05/12/00	No	Yes	Yes	253.60	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
39	Overtime	24	05/16/00	No	Yes	No	570.60	C. Kennedy	
40	Overtime	12	05/19/00	No	Yes	Yes	285.30	Fontenot	Only worked one 12 hour shift. Reported working two 12 hour shifts
44	Overtime	24	06/08/00	Yes	Yes	Yes	-	N/A	Washington worked as District 2 Chief
45	Overtime	12	06/09/00	Yes	Yes	Yes	-	N/A	Washington worked as District 2 Chief
46	Overtime	24	06/11/00	Yes	Yes	Yes	-	N/A	Washington worked as District 2 Chief
47	Overtime	24	06/13/00	No	Yes	No	570.60	Viator	
49	Overtime	12	06/16/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
50	Overtime	24	06/19/00	No	Yes	No	570.60	C. Kennedy	
54	Overtime	12	07/07/00	No	Yes	No	460.62	Fontenot	
55	Overtime	24	07/10/00	No	Yes	No	570.60	C. Kennedy	
59	Overtime	24	07/20/00	No	Yes	No	570.60	Ardoin	
60	Overtime	24	07/25/00	Yes	Yes	Yes	-	N/A	
63	Overtime	24	08/02/00	No	Yes	No	570.60	Ardoin	
66	Overtime	12	08/11/00	No	Yes	Yes	285.30	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
68	Overtime	12	08/18/00	No	Yes	Yes	285.30	C. Kennedy	Only worked one 12 hour shift. Reported working two 12 hour shifts
69	Overtime	24	08/23/00	No	Yes	No	570.60	Ardoin	

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through December 31, 2000

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
73	Overtime	12	09/08/00	No	Yes	Yes	285.30	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
74	Overtime	24	09/11/00	No	Yes	No	570.60	Manuel	
77	Overtime	12	09/22/00	No	Yes	Yes	285.30	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
79	Overtime	24	09/30/00	No	Yes	No	570.60	Manuel	
80	Overtime	12	10/02/00	No	Yes	No	285.30	Manuel	
83	Overtime	12	10/13/00	No	Yes	No	285.30	Ardoin	
84	Overtime	24	10/15/00	No	Yes	No	581.76	Ardoin	
86	Overtime	12	10/20/00	No	Yes	Yes	290.88	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
87	Overtime	24	10/23/00	No	Yes	No	581.76	Manuel	
90	Overtime	24	11/02/00	No	Yes	No	581.76	Ardoin	
91	Overtime	12	11/03/00	No	Yes	Yes	290.88	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
92	Overtime	24	11/05/00	No	Yes	No	581.76	Ardoin	
94	Overtime	12	11/10/00	No	Yes	Yes	290.88	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
95	Overtime	24	11/13/00	No	Yes	No	581.76	Manuel	
99	Overtime	24	12/14/00	No	Yes	No	581.76	Manuel	
100	Overtime	24	12/17/00	No	Yes	No	581.76	Ardoin	
102	Overtime	24	12/27/00	No	Yes	No	581.76	Ardoin	

Total overtime hours 1,010.00

Total overtime pay \$ 22,360.39

Grand Total Hrs. 2,129.00

Grand Total Pay \$ 58,332.67

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2001 through November 30, 2001

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
For Year 2001									
104	Call back	22	02/26/01	No	Yes	No	816.86	Manuel	
105	Call back	24	03/05/01	No	Yes	No	834.24	Ardoyn	
110	Call back	24	03/24/01	No	Yes	No	834.24	Ardoyn	
111	Call back	23.5	04/07/01	No	Yes	No	816.86	Manuel	
113	Call back	24	04/16/01	No	Yes	No	834.24	Ardoyn	
118	Call back	24	05/03/01	No	Yes	No	834.24	Manuel	
120	Call back	24	05/16/01	No	Yes	No	834.24	Manuel	
124	Call back	24	05/24/01	No	Yes	No	834.24	Manuel	
127	Call back	24	06/17/01	No	Yes	No	843.84	Ballard	
130	Call back	24	06/27/01	No	Yes	No	843.84	Ballard	
131	Call back	23.5	06/30/01	No	Yes	No	826.26	Ballard	
133	Call back	12	07/04/01	No	Yes	No	527.40	Ardoyn	
134	Call back	24	07/05/01	No	Yes	No	843.84	Ballard	
135	Call back	24	07/07/01	No	Yes	No	843.84	Ardoyn	
136	Call back	24	07/10/01	No	Yes	No	843.84	Ballard	
137	Call back	24	07/31/01	No	Yes	No	843.84	Manuel	
140	Call back	24	08/08/01	No	Yes	No	843.84	Manuel	
142	Call back	24	08/17/01	No	Yes	No	843.84	Ardoyn	
143	Call back	12	08/21/01	No	Yes	No	421.92	Manuel	
145	Call back	24	08/29/01	No	Yes	No	843.84	Manuel	
147	Call back	24	09/06/01	No	Yes	No	843.84	Manuel	
148	Call back	24	09/10/01	No	Yes	No	843.84	Ardoyn	
151	Call back	24	09/19/01	No	Yes	No	843.84	Manuel	
153	Call back	24	09/27/01	No	Yes	No	843.84	Manuel	
154	Call back	24	09/29/01	No	Yes	No	843.84	Ardoyn	
155	Call back	24	10/02/01	No	Yes	No	843.84	Manuel	
158	Call back	19.5	10/13/01	No	Yes	No	685.62	Reed	
160	Call back	24	10/20/01	No	Yes	No	843.84	Sarvaunt	History detail shows incorrect date of 10/21/01, timesheet shows actual date of 10/20/01
163	Call back	24	11/08/01	No	Yes	No	843.84	Ballard	
164	Call back	24	11/12/01	No	Yes	No	843.84	Ardoyn	
167	Call back	24	11/21/01	No	Yes	No	896.58	Manuel	
168	Call back	12.5	11/24/01	No	Yes	No	439.50	Manuel	
169	Call back	23.5	11/26/01	No	Yes	No	826.26	Manuel	
170	Call back	24	11/29/01	No	Yes	No	843.84	Manuel	
173	Call back	24	01/01/01	No	Yes	No	939.36	Ardoyn	
176	Call back	24	01/10/01	No	Yes	No	791.04	Manuel	

Total call back hours 820.50

Total call back pay \$ 29,026.06

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2001 through November 30, 2001

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
171	Grievance	0	11/28/01	N/A	-	-	N/A	-	
172	Grievance	0	11/30/01	N/A	-	-	N/A	-	
174	Overtime	24	01/04/01	No	Yes	No	593.28	Ardoin	
175	Overtime	24	01/07/01	No	Yes	No	593.28	Ardoin	
177	Overtime	12	01/12/01	No	Yes	No	296.64	Manuel	
106	Overtime	24	03/08/01	No	Yes	No	625.68	Ardoin	
107	Overtime	12	03/09/01	No	Yes	Yes	312.84	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
108	Overtime	24	03/17/01	No	Yes	No	625.68	Manuel	
109	Overtime	24	03/21/01	No	Yes	No	625.68	Ardoin	
112	Overtime	24	04/11/01	No	Yes	No	625.68	Ardoin	
114	Overtime	12	04/20/01	No	Yes	Yes	312.84	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
115	Overtime	12	04/24/01	No	Yes	No	312.84	Ardoin	
116	Overtime	12	04/27/01	No	Yes	Yes	312.84	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
117	Overtime	23.5	04/30/01	No	Yes	No	816.86	Manuel	
119	Overtime	24	05/10/01	No	Yes	No	625.68	Ardoin	
121	Overtime	12	05/18/01	No	Yes	Yes	312.84	Manuel	Only worked one 12 hour shift. Reported working two 12 hour shifts
122	Overtime	2	05/19/01	No	Yes	No	52.14	Manuel	
123	Overtime	24	05/21/01	No	Yes	No	625.68	Manuel	
125	Overtime	24	06/05/01	No	Yes	No	632.88	Ardoin	
126	Overtime	24	06/13/01	No	Yes	No	632.88	Sarvaunt	
128	Overtime	24	06/18/01	No	Yes	No	632.88	Sarvaunt	
129	Overtime	24	06/21/01	No	Yes	No	632.88	Sarvaunt	
132	Overtime	24	07/02/01	No	Yes	No	632.88	Ballard	
138	Overtime	24	08/02/01	No	Yes	No	632.88	Sarvaunt	
139	Overtime	24	08/05/01	No	Yes	No	632.88	Sarvaunt	
141	Overtime	24	08/13/01	No	Yes	No	632.88	Manuel	
144	Overtime	12	08/24/01	No	Yes	No	316.44	Duhon	
146	Overtime	24	09/01/01	No	Yes	No	632.88	Manuel	
149	Overtime	12	09/14/01	No	Yes	Yes	316.44	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts
150	Overtime	24	09/16/01	No	Yes	No	632.88	Ardoin	
152	Overtime	24	09/22/01	No	Yes	No	632.88	Manuel	
156	Overtime	12	10/05/01	No	Yes	Yes	316.44	Ardoin	Only worked one 12 hour shift. Reported working two 12 hour shifts

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2001 through November 30, 2001

Ref. #	Description	Hrs	Date	Posted In Log	Posted In History Detail	Posted to Duty Roster	Dollar Amount	Actual District Chief	Comments
157	Overtime	24	10/09/01	No	Yes	No	632.88	Ardoin	
159	Overtime	12	10/15/01	No	Yes	No	316.44	Manuel	
161	Overtime	24	10/25/01	No	Yes	No	632.88	Sarvaunt	
162	Overtime	24	11/05/01	No	Yes	No	632.88	Ballard	History detail shows incorrect date of 11/04/01, timesheet shows actual date of 11/05/01
165	Overtime	24	11/15/01	No	Yes	No	632.88	Ardoin	
166	Overtime	24	11/18/01	No	Yes	No	632.88	Ardoin	

Total overtime hours 721.50

Total overtime pay 19,062.32

Grand Total Hrs. 1,542.00

Grand Total Pay \$ 48,088.38

City of Lake Charles
Analysis of Undocumented Overtime and Call Backs
For the Period of January 1, 2000 through November 30, 2001

Recap of Two Year Totals

2000 Call back Hours	1,119.00	2000 Call back Pay	35,972.28
2001 Call back Hours	<u>820.50</u>	2001 Call back Pay	<u>29,026.06</u>
	<u>1,939.50</u>		<u>\$ 64,998.34</u>
2000 Overtime Hours	1,010.00	2000 Overtime Pay	22,360.39
2001 Overtime Hours	<u>721.50</u>	2001 Overtime Pay	<u>19,062.32</u>
	<u>1,731.50</u>		<u>\$ 41,422.71</u>
Two Year Total	<u>3,671.00</u>	Hours	<u>\$ 106,421.05</u>

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Robert F. Cargile, CPA, Inactive
William A. Mancuso, CPA, Retired
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CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

January 18, 2002

Mr. Ronald P. Kemerly
Director of Finance
City of Lake Charles
P O Box 3706
Lake Charles, LA 70602-3706

Dear Mr. Kemerly:

In conjunction with our recent review of overtime and call back hours at the Fire Department, we would like to offer the following recommendations to strengthen the internal control system that relates to payroll processing and review.

Recommendations:

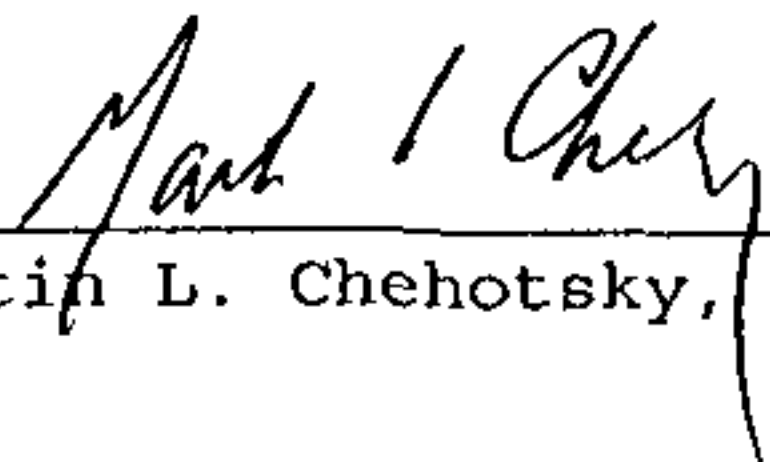
1. It is recommended that the scope of the review be expanded to include payrolls beginning in November of 1997 through December 31, 1999 to determine if additional amounts of unearned call back and overtime hours have been claimed.
2. It is recommended that the finance department conduct a review of each department's payroll by employee and investigate any payroll amounts that are in excess of 150% of base pay.
3. It is recommended that the fire chief appoint a specific member of the fire department's management to prepare and maintain the daily duty roster on the computer system at the fire department. Access to modification of the duty rosters should be restricted by password. Additionally the call back and overtime hours should be checked against the duty roster prior to each payroll to insure that the duty roster agrees with hours actually worked. This function should be performed by a member of the fire department management prior to submission to the payroll department for processing.
4. It is recommended that the payroll department notify their supervisor if excessive or unusual claims for premium time are noted.

Mr. Ronald P. Kemerly
January 18, 2002
Page 2

5. It is recommended that the finance department determine the cost benefit of modifying certain payroll reports to provide exception reporting for excessive overtime or premium hours that can be reviewed by department supervisory personnel on a periodic basis.
6. It is recommended that payroll reports which provide budget to actual data by employee be reviewed on a periodic basis by supervisory personnel and any significant variances be investigated.
7. It is recommended that source documents such as duty rosters, logs and time sheets be retained for at least three years in accordance with applicable Louisiana law LSA-RS 44:1 et al by all departments. Certain records, such as bond records, minutes, tax and personnel/payroll records should be retained for significantly longer periods of time. The State Archivist in the Louisiana Secretary of State office can provide additional guidelines for specific records.
8. It is recommended that insurance coverage be reviewed and, if coverage, is available that a claim be filed to recover the funds.

We will be happy to discuss the above recommendations with you. Additionally, we will provide assistance to you in order to implement the above suggestions.

Yours very truly,



Martin L. Chehotsky, CPA, CFE

MLC/mlh

cc: Honorable Mayor Randy Roach
Mr. Billy E. Loftin, Jr.
Attorney for the City of Lake Charles, Louisiana